

INTO ACCOUNT THE LOWER INTEREST RATE, SINCE
JANUARY 1, 1995, ON LARGE CORPORATE
OVERPAYMENTS

Date of Computation : 07/18/95

TAXCOMP 2.10: COMPUTATION OF OVERPAYMENT INTEREST
(Effective thru 09/30/95)

Due date of return : 02/28/94

Interest computed to : 05/31/95

Amount of tax on which interest is to be computed : 75,000.00

Period	Rate (%)	Type	# months	# days	Factor
02/28/94 - 06/30/94 :	6	daily comp	0	122	0.020255561
07/01/94 - 09/30/94 :	7	daily comp	0	92	0.017798686
10/01/94 - 03/31/95 :	8	daily comp	0	182	0.040692170
04/01/95 - 05/31/95 :	9	daily comp	0	61	0.015152900
Total Interest Factor for 457 days =					0.097045407

Amount on which interest was computed : 75,000.00

Interest on Tax on 75,000.00 computed from 02/28/94 to 05/31/95
(a total of 457 days) 7,278

Total Tax and Interest : 82,278.41